different from those involving a tax imposed on transfers to take effect in possession after the grantor's death made by a deed executed subsequent to the statute. *In re Keeney's Estate*, 194 N. Y. 281, 87 N. E. 428; *In re Brandeth*, 169 N. Y. 437, 62 N. E. 563. In these cases no interest at all becomes vested before the enactment of the statute.

TORTS — NEGLIGENCE — LIABILITY OF A MANUFACTURER. — In a suit against a manufacturer and distributor of chewing tobacco by a consumer who contracted ptomaine poisoning therefrom, owing to a foreign substance concealed in the plug of tobacco, *held*, that the manufacturer was liable. *Pillars* v. *R. J. Reynolds Tobacco Co.*, 78 So. 365 (Miss.).

The principle that a manufacturer is not liable for negligence to a subvendee is based upon an erroneous interpretation of *Winterbottom* v. *Wright*, 10 M. & W. 109. That case was decided upon a question of pleading and stands for no such proposition. 29 HARV. L. REV. 867. So numerous are the exceptions to the general rule in favor of foods, drugs and articles imminently dangerous to human life, and so varied are the opinions as to what is imminently dangerous, that the exceptions might be said to be the rule itself. *Tomlinson* v. *Armour & Co.* 75 N. J. L. 748, 65 Atl. 883; *Bishop* v. *Weber*, 139 Mass. 411, 1 N. E. 154; *Johnson* v. *Cadillac Motor Co.*, 137 C. C. A. 279, 221 Fed. 801; *Loose* v. *Clute*, 51 N. Y. 494, 10 Am. Rep. 638; *Shubert* v. *R. J. Clark & Co.*, 49 Minn. 331, 51 N. W. 1103. That the duty of due care should be imposed only on manufacturers of foods, drugs and articles imminently dangerous to human life is illogical. If the duty exists, it ought to apply equally to all manufacturers. See CLERK & LINDSELL, TORTS, 6 ed., 513. Such was the view taken in *McPherson* v. *The Buick Motor Co.*, 217 N. Y. 382, 111 N. E. 1050. The principal case in adopting the same view as to the manufacturer and in dismissing the case as to the distributor is well decided. There was no negligence on the distributor's part in failing to discover a foreign substance concealed in the plug or sealed package of tobacco. *Julian* v. *Launbenberger*, 16 Misc. (N. Y.) 646, 38 N. Y. Supp. 1052; *Bigelow* v. *Maine Cent. R. Co.*, 110 Me. 105, 85 Atl. 396.

TRUSTS — CREATION AND VALIDITY — PRECATORY WORDS — GIFT TO EXECUTORS FOR SECRET PURPOSES. — A testator gave the residue of his estate to his executors and trustees, "in whose honesty and discretion I have reposed special trust and confidence, for certain purposes which I have made known to them, and I hereby authorize and empower my said executors to make such distribution and division of my estate as I have indicated to them, and as they shall deem proper for the fulfillment of my wishes so well known to them, relying entirely upon their judgment in the premises." *Held*, that a trust was created, and that the property resulted to the heirs at law and next of kin of the testator. *Blunt* v. *Taylor*, 119 N. E. 954 (Mass.).

Where there is a gift by will to a person, followed by precatory words in favor of other persons, modern courts tend against imposing a trust. *In re Diggles*, 39 Ch. D. 253; *Lemp* v. *Lemp*, 264 Mo. 533, 175 S. W. 618. See UNDERHILL, TRUSTS AND TRUSTEES, 7 ed., 16. But in the principal case the gift is to the executors and trustees, not beneficially, but "for certain purposes which I have made known to them." The phrase, "relying upon their judgment in the premises" defines the manner of executing the trust and leaves the executors no option to refuse performance. The existence of a trust, therefore, appears on the face of the will, and, by the weight of authority, extrinsic evidence is admissible to prove the terms thereof. *In re Huxtable*, [1902] 2 Ch. 793, 71 L. J. Ch. 876, 87 L. T. 415; *Morrison* v. *M'Ferran*, [1901] 1 I. R. 360, 35 I. L. T. R. 81. See COSTIGAN, CONSTRUCTIVE TRUSTS, 28 HARV. L. REV. 383, n. Even where the existence of a trust does not appear on the face of the will such extrinsic evidence is admissible. *Russell* v. *Jackson*, 10